

**10-2-422 Conclusive presumption of annexation.**

An area annexed to a municipality under this part shall be conclusively presumed to have been validly annexed if:

- (1) the municipality has levied and the taxpayers within the area have paid property taxes for more than one year after annexation; and
- (2) no resident of the area has contested the annexation in a court of proper jurisdiction during the year following annexation.

Repealed and Re-enacted by Chapter 389, 1997 General Session